

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§9-314.

(a) The motor fuel tax on gasoline shall be paid by:

(1) the licensed Class B dealer who first receives gasoline imported into the State;

(2) any other dealer who:

(i) uses the gasoline; or

(ii) first sells the gasoline in this State to a buyer other than a licensed dealer authorized to acquire gasoline, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax; or

(3) any other person who acquires gasoline on which the motor fuel tax has not been paid.

(b) The motor fuel tax on special fuel other than turbine fuel shall be paid by:

(1) a special fuel seller who delivers that special fuel into a tank from which a motor vehicle can be fueled unless the person who uses or resells the special fuel has an exemption certificate that authorizes the person to acquire special fuel, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax;

(2) a special fuel user who uses that special fuel in a motor vehicle that is owned or operated by the special fuel user and registered to operate on a public highway; or

(3) any other person who acquires that special fuel unless:

(i) the motor fuel tax on that special fuel has been paid; or

(ii) the person has an exemption certificate that authorizes the person to acquire special fuel, in accordance with § 9-322 of this subtitle, without paying the motor fuel tax.

(c) The motor fuel tax on turbine fuel shall be paid by:

(1) the turbine fuel seller who delivers the turbine fuel into the fuel supply tank of a turbine-powered aircraft; or

(2) any other person who acquires turbine fuel on which motor fuel tax has not been paid unless the person has an exemption certificate that authorizes the person to acquire turbine fuel, in accordance with § 9–322 of this subtitle, without paying the motor fuel tax.

(d) A person required to pay motor fuel tax under this section shall pay it with the return that covers the period in which the person received, sold, or used the motor fuel.

(e) If a corporation, other than a nonstock, nonprofit corporation, is required to pay motor fuel tax, personal liability for the tax and interest and penalties on the tax extends to any officer of the corporation who exercises direct control over its fiscal management.

(f) If a limited liability company, or limited liability partnership, including a limited partnership registered as a limited liability limited partnership, is required to pay the motor fuel tax and interest and penalties on the tax, personal liability for the tax and interest and penalties on the tax extends to any person who exercises direct control over the fiscal management of the limited liability company or limited liability partnership.

[\[Previous\]](#)[\[Next\]](#)